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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ **W.P.(C) 18337/2025**

PANKAJ KUMAR DAGA .....Petitioner

Through: Dr. Seema Jain, Mr. Ajay K. Jain, Mr Dushyant K Mahant and Mr. Vimlesh Kumar Advocates

versus

ADDITIONAL COMMISSIONER OF CUSTOMS (WAREHOUSE) .....Respondent

Through: Mr. Harpreet Singh, SSC with Ms. Suhani Mathur and Mr. Jatin Gaur, Advs.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RENU BHATNAGAR

ORDER

% 03.12.2025

1. This hearing has been done through hybrid mode.

CM APPL. 75919/2025 (for exemption)

2. Allowed, subject to all just exceptions. Application is disposed of.

W.P.(C) 18337/2025

3. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India, *inter alia*, seeking implementation of the Order-in-Appeal dated 30th December, 2024 passed by the Commissioner of Customs (Appeals), New Customs House, New Delhi *(hereinafter, 'Order-in-Appeal').*

4. A brief background of the Petitioner's case is that, the Petitioner who is stated to be a person of Thai origin, was travelling from Bangkok to India

on 29th September, 2024. Upon his arrival at the Indira Gandhi International Airport, New Delhi, he was intercepted by the concerned officials of the Customs Department and the Rolex Watch Rose Gold *(hereinafter, 'detained watch')* was detained by the Customs Department *vide* detention receipt dated 29th September, 2024. The same was appraised on 14th November, 2024.

5. The Petitioner was willing to re-export the same. However, the detention receipt was issued to the Petitioner.

6. Thereafter, the Petitioner had waived the issue of Show Cause Notice and the Order-in-Original dated 28th November, 2024 was passed by the Adjudicating Authority *(hereinafter, 'Order-in-Original')*, permitting redemption of the detained watch. The relevant portion of the Order-in-Original reads as under:

> *" [...]*
>
> *1. I **deny the 'Free Allowance'** if any, admissible to the Pax **Pankaj Kumar** for not declaring the detained goods to the Proper Officer at Red Channel as well to the Customs Officer at Green Channel who intercepted him and recovered the detained goods from him.*
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> *2. I declare the passenger, Pankaj Kumar, is an "ineligible Passenger" for the purpose of the Notification No. 50/2017-Customs dated 30.06.2017 (as amended) read with Baggage Rules, 2016 (as amended).*
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> *3. I order **confiscation** of "**(One Rolex Watch) Rolex Day Date Everose, Model - 228235, Chocolate Roman Numerals, Case - 40mm@, Caliber Movement 3255 by Rolex, Perpetual / Mechanical / Self - Winding, Metal of Body/ Bracelet - 18 Carat Gold Everose Shade, Oyster Case, President Bracelet, Fluted Everose 18 Carat Fluted Bezel, Analog, Automatic Movement, Dial - Chocolate Roman Indices in 18 Carat Gold, Gass - Sapphire Crystal, Water Resistant - l0ATM***

(l00M), Full Day & Date, Cyclops Lens over Date, Concealed Clasp on Presidents Bracelet, Oscillator – Paramagnetic / Blue Parachrom Hairspring High-Performance Paraflex Shock Absorber, Winding - Bi-Directional / Self - Winding via Perpetual Rotor S. No. 2610N387, having Make/Ceo - Rolex/Switzerland, having YOM/Estimated Age in Years - 2016, having Unit Assessable Value as per Chartered Engineer in INR Rs. 42,50,000/and Total Assessable Value as per Chartered Engineer in INR Rs. 42,50,000/ *" recovered from the Pax* ***Pankaj Kumar*** *and detained vide* ***DR No. DR/INDEL4/29.09.2024/005211 dt. 29.09.2024*** *under section 111 (d), 111 (j), 111 (1) and 111 (m) of the Customs Act, 1962;*

4. ***I give an option to redeem, the goods confiscated, above, on payment of fine of Rs. 6,40,000/- (Six Lakh forty thousand Only) under Section 125 of the Customs Act, 1962 and allow the same for re-export from India only by the Pax since the Pax is a holder of valid Thailand passport No. AC6769952. I allow redemption of the detained goods within 120 days of issue of this order under Section 125(3) of the Customs Act, 1962). The redemption is allowed after the completion of legal formalities in this regard and also on fulfillment of any regulatory clearances/ approvals/ payments, as required. The offer of redemption, if accepted, shall be subject to condition that the Passenger shall not dispute the identity and valuation of the goods. The offer of redemption shall cease after 120 days of the receipt of this order.***

5. I also impose a penalty of ***Rs. 4,65,000/- (Four Lakh Sixty Five thousand Only)*** *on the Pax* ***Pankaj Kumar*** *under section 112 (a) and 112(b) of the Customs Act, 1962."*

7. In terms of the above order, confiscation of the detained watch was directed by the Adjudicating Authority. However, an option for redemption was also given, subject to payment of Rs. 6,40,000/-.

8. Pursuant thereto, the Order-in-Original was challenged by the Petitioner before the Appellate Authority, which had *vide* Order-in-Appeal dated 30th December 2024, set aside the confiscation and consequential redemption fine and permitted re-export of the detained watch in the following terms:

> "***ORDER***
>
> *6. In light of discussions and findings as above, I allow the appeal against OIO No. 2083/005211/29.09.2024/WH/2024-25 dated 28.11 .2024 passed by the Additional Commissioner of Customs, T-3, IGI Airport, New Delhi* ***and set aside the order of confiscation of the detained good and consequential redemption fine and penalty. I order release of the impugned good to the appellant/authorized representative and allow re-export of the same.*** *The appeal is disposed off accordingly with consequential relief as above."*

9. *Vide* the present petition, the Petitioner seeks implementation of Order-in-Appeal. However, the Customs Department has filed a revision petition against the Order-in-Appeal, which is now pending before the Revisional Authority.

10. Under these circumstances, the Revisional Authority is directed to decide the revision petition by 31st January, 2026 and place the order on record.

11. List on 18th February, 2026.

PRATHIBA M. SINGH, J.

RENU BHATNAGAR, J.

DECEMBER 3, 2025*/pt/sm*